

1730 Franchise Tax Board

The mission of the Franchise Tax Board is to collect the proper amount of tax revenue, and operate other programs as defined by statute; serve the public by continually improving the quality of its products and services; and perform in a manner warranting the highest degree of public confidence in its integrity, efficiency and fairness.

3-YR EXPENDITURES AND POSITIONS (Summary of Program Requirements)

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
10 Tax Programs	4,693.1	4,377.8	4,560.6	\$462,545	\$480,350	\$501,601
20 Homeowners and Renters Assistance	74.2	79.0	77.5	6,294	6,343	6,386
30 Political Reform Audit	17.6	16.9	16.5	1,693	1,733	-
45 Child Support Automation	147.6	151.2	138.1	220,278	170,799	100,958
50 Department of Motor Vehicles Collections Program	57.6	83.3	81.8	6,146	8,034	8,186
60 Court Collection Program	104.6	88.2	111.4	10,547	12,788	15,206
70 Contract Work	45.3	79.7	78.2	7,776	13,924	14,034
80.01 Administration	283.6	289.3	283.8	25,025	27,510	28,349
80.02 Distributed Administration	-	-	-	-25,025	-27,510	-28,349
95 Lease Revenue Bond Payments	-	-	-	3,096	3,210	3,113
97 Unallocated Reduction	-	-	-	-	-2,742	-
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	5,423.6	5,165.4	5,347.9	\$718,375	\$694,439	\$649,484
FUNDING				2006-07*	2007-08*	2008-09*
0001 General Fund				\$545,614	\$535,280	\$554,237
0044 Motor Vehicle Account, State Transportation Fund				2,136	2,791	2,844
0064 Motor Vehicle License Fee Account, Transportation Tax Fund				4,010	5,243	5,342
0122 Emergency Food Assistance Program Fund				6	6	6
0200 Fish and Game Preservation Fund				11	13	13
0242 Court Collection Account				10,547	12,788	15,206
0803 State Children's Trust Fund				10	11	11
0823 California Alzheimer's Disease and Related Disorders Research Fund				10	11	11
0886 California Seniors Special Fund				1	4	4
0945 California Breast Cancer Research Fund				7	7	7
0974 California Peace Officer Memorial Foundation Fund				3	5	5
0979 California Firefighters' Memorial Fund				4	7	7
0983 California Fund for Senior Citizens				5	7	7
0995 Reimbursements				155,996	138,236	71,748
8022 California Military Family Relief Fund				5	6	6
8025 California Prostate Cancer Research Fund				1	6	6
8035 California Sexual Violence Victim Services Fund				4	6	6
8036 California Colorectal Cancer Prevention Fund				2	6	6
8037 Veterans' Quality of Life Fund				3	6	6
8047 California Sea Otter Fund				-	-	6
TOTALS, EXPENDITURES, ALL FUNDS				\$718,375	\$694,439	\$649,484

Budget year amount for the Political Reform Audit program is funded in item 8640-001-0001 (Political Reform Act of 1974) in the amount of \$1.747 million. Fund 1730-001-0167 (Delinquent Tax Collection Fund) is reimbursed by the General Fund. FY 06/07 (\$261,000), FY 07/08 (\$404,000), and FY 08/09 (\$404,000) expenditures are included in the General Fund totals.

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Section 15700.

* Dollars in thousands, except in Salary Range.

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PROGRAM AUTHORITY

10-Tax Program:

Government Code Sections 15700-15702; Revenue and Taxation Code Sections 17001-18180, 18401-19802, 21001-21027, 23001-25141, 38001-38021.

20-Homeowners and Renters Assistance:

Government Code Sections 15700-15702; Revenue and Taxation Code Sections 20501-20564, 20641-20646.

30-Political Reform Audit:

Government Code Sections 90000-90007.

45-Child Support Automation:

Welfare and Institutions Code Chapter 4 (commencing with Section 10080) of Part 1, Division 9.

50-DMV Collections:

Revenue and Taxation Code Sections 10876-10878.

60-Court Collection Program:

Revenue and Taxation Code Sections 19280-19283.

MAJOR PROGRAM CHANGES

- The Governor's Budget proposes \$6.4 million General Fund and 68 positions for initiatives to help close the state's tax gap. The initiatives, which will generate General Fund revenues of \$22 million in 2008-09 and \$39 million in 2009-10, will concentrate on persons who fraudulently claim tax refunds or credits, and will address workload growth in the Audit Program.
- The Governor's Budget proposes an adjustment of \$7.9 million General Fund for the California Child Support Automation System project, which reflects the project's continuing transition from development to implementation.
- The Governor's Budget proposes \$1.6 million for information technology improvements that include the replacement of obsolete check encoding machines, and replacement of the Withhold at Source System, which processes non-wage withholding payments.

BUDGET-BALANCING REDUCTIONS

- In lieu of a 10 percent, \$52 million reduction, the Governor's Budget proposes \$9.8 million for 139 new revenue-generating positions. A \$52 million reduction would have resulted in the loss of approximately \$450 million in General Fund revenues in 2008-09. The new positions will generate \$71 million in new General Fund revenues in 2008-09, increasing to \$125 million in 2009-10.

DETAILED BUDGET ADJUSTMENTS

	2007-08*			2008-09*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Baseline Adjustment Descriptions						
• California Child Support Automation Project (CCSAS) Budget Augmentation	\$-	\$-	-	\$7,933	-\$15,839	-10.2
• General Salary Increase per Budget Letter 07-26	6,259	586	-	6,537	573	-
• Other Employee Comp. Adjustments per BL 07-26	3,937	201	-	5,186	304	-
• Employee Comp. Augmentation	-	-	-	2,742	-	-
• Price Increase per BL 07-17	-	-	-	2,672	312	-
• Encoder Replacement	-	-	-	1,087	63	-
• Base Rental Augmentation	-	-	-	1,000	-	-
• Withhold at Source System (WASS)	-	-	-	654	-	-
• Security Workload Growth	-	-	-	14	13	-3.3
• PRORATA Adjustment	-	-	-	-	562	-

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	2007-08*			2008-09*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• CCSAS Carryover	9,561	18,472	-	-	-	-
• Political Reform Act Transfers	1,733	-	-	-	-	-
• DTS Rate Adjustment	-175	-331	-	-175	-331	-
• Expiring Limited Term Positions	-	-	-	-283	-2,121	-54.5
• Lease Revenue Debt Service Adjustment	96	-	-	-290	289	-
• 3.60 PERS Rate Adjustment	-840	-50	-	-840	-50	-
• Control Section 4.04 Reduction	-2,800	-	-	-2,800	-	-
• One-Time Cost Reductions	-	-	-	-3,008	-32,708	-
Totals, Baseline Adjustments	\$17,771	\$18,878	-	\$20,429	-\$48,933	-68.0
Policy Adjustment Descriptions						
• Compliance Enhancement Measures	\$-	\$-	-	\$9,860	\$-	131.5
• Tax Gap Enforcement	-	-	-	6,438	-	65.1
• Court Ordered Debt Collection Expansion	-	-	-	-	3,893	53.9
• California Sea Otter Fund	-	-	-	-	6	-
Totals, Policy Adjustments	\$-	\$-	-	\$16,298	\$3,899	250.5
TOTALS, BUDGET ADJUSTMENTS	\$17,771	\$18,878	-	\$36,727	-\$45,034	182.5

PROGRAM DESCRIPTIONS (Program Objectives Statement)

10 - TAX PROGRAM

The program objective is to administer the Revenue and Taxation Code by reasonably interpreting and impartially applying the legislatively enacted laws that provide a significant portion of General Fund revenue. The Franchise Tax Board is responsible for administering the Personal Income Tax and the Corporation Tax. Tax program activities include taxpayer assistance and tax return processing, filing enforcement, audit, and tax collection functions. The program also includes the collection and distribution of voluntary contributions to, and on behalf of, certain non-profit charitable organizations.

20 - HOMEOWNERS AND RENTERS ASSISTANCE PROGRAM

The program objective is to authorize partial repayment of property taxes or rent paid by eligible senior citizens, disabled, and blind individuals. Activities include designing and distributing claim forms and instructions, providing advisory services to claimants, and processing claims.

30 - POLITICAL REFORM AUDIT PROGRAM

The program objective is to determine the accuracy and completeness of political statement reports filed with the Secretary of State, and compliance with disclosures and record keeping requirements. On behalf of the Fair Political Practices Commission, and in compliance with the Political Reform Act of 1974, the Franchise Tax Board conducts randomly selected field audits of committees supporting and opposing political candidates and statewide measures, as well as any state or county central committee or independent committee that spends \$10,000 or more.

45 - CHILD SUPPORT AUTOMATION PROGRAM

The program objective is to procure, develop, implement, and maintain the new statewide California Child Support Automation System to locate non-custodial parents, establish and enforce child support obligations, collect and distribute support payments, and comply with federal distribution requirements.

50 - DEPARTMENT OF MOTOR VEHICLES COLLECTION PROGRAM

The program objective is to increase collections of delinquent motor vehicle license fees, taxes, and penalties on behalf of the Department of Motor Vehicles by utilizing the same collection capabilities that are used to collect personal income tax.

60 - COURT COLLECTIONS PROGRAM

The program objective is to increase collections of delinquent fines, penalties, and orders imposed by, and on behalf of, superior, municipal, and justice courts by utilizing the same automated collection capabilities that are used to collect personal income tax.

70 - CONTRACT WORK

The program objective is to provide cost-effective goods and services to other governmental entities through contractual

* Dollars in thousands, except in Salary Range.

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agreements. Such goods and services include rental space to on-site childcare and cafeteria entities, provide data processing services for other governmental entities, and delinquent debt collection services.

80 - ADMINISTRATION PROGRAM

The program objective is to provide executive leadership under the general direction of the Franchise Tax Board by directing departmental operations, developing and executing policies, making decisions concerning program operations, and ensuring that the Board's programs and services are carried out in accordance with Government Code Sections 15701 and 15702. The program also provides the Board with the personnel, administration, training, budgeting, and accounting services necessary to ensure that functions are performed with integrity, efficiency, and fairness.

DETAILED EXPENDITURES BY PROGRAM (Program Budget Detail)

		2006-07*	2007-08*	2008-09*
PROGRAM REQUIREMENTS				
10	TAX PROGRAMS			
	State Operations:			
0001	General Fund	\$459,867	\$479,251	\$500,496
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	11	13	13
0803	State Children's Trust Fund	10	11	11
0823	California Alzheimer's Disease and Related Disorders Research Fund	10	11	11
0886	California Seniors Special Fund	1	4	4
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters' Memorial Fund	4	7	7
0983	California Fund for Senior Citizens	5	7	7
0995	Reimbursements	2,606	998	998
8022	California Military Family Relief Fund	5	6	6
8025	California Prostate Cancer Research Fund	1	6	6
8035	California Sexual Violence Victim Services Fund	4	6	6
8036	California Colorectal Cancer Prevention Fund	2	6	6
8037	Veterans' Quality of Life Fund	3	6	6
8047	California Sea Otter Fund	-	-	6
	Totals, State Operations	\$462,545	\$480,350	\$501,601
ELEMENT REQUIREMENTS				
10.10	Personal Income Tax	\$296,495	\$297,466	\$317,228
	State Operations:			
0001	General Fund	293,817	296,367	316,123
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	11	13	13
0803	State Children's Trust Fund	10	11	11
0823	California Alzheimer's Disease and Related Disorders Research Fund	10	11	11
0886	California Seniors Special Fund	1	4	4
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters' Memorial Fund	4	7	7
0983	California Fund for Senior Citizens	5	7	7
0995	Reimbursements	2,606	998	998
8022	California Military Family Relief Fund	5	6	6
8025	California Prostate Cancer Research Fund	1	6	6
8035	California Sexual Violence Victim Services Fund	4	6	6

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	2006-07*	2007-08*	2008-09*
8036 California Colorectal Cancer Prevention Fund	2	6	6
8037 Veterans' Quality of Life Fund	3	6	6
8047 California Sea Otter Fund	-	-	6
10.20 Corporation Tax	\$165,949	\$182,779	\$184,267
State Operations:			
0001 General Fund	165,949	182,779	184,267
10.25 Non-Admitted Insurance Tax	\$101	\$105	\$106
State Operations:			
0001 General Fund	101	105	106
PROGRAM REQUIREMENTS			
20 HOMEOWNERS AND RENTERS ASSISTANCE			
State Operations:			
0001 General Fund	\$6,294	\$6,343	\$6,386
Totals, State Operations	\$6,294	\$6,343	\$6,386
PROGRAM REQUIREMENTS			
30 POLITICAL REFORM AUDIT			
State Operations:			
0001 General Fund	\$1,693	\$1,733	\$-
Totals, State Operations	\$1,693	\$1,733	\$-
PROGRAM REQUIREMENTS			
45 CHILD SUPPORT AUTOMATION			
State Operations:			
0001 General Fund	\$74,705	\$47,485	\$44,531
0995 Reimbursements	145,573	123,314	56,427
Totals, State Operations	\$220,278	\$170,799	\$100,958
PROGRAM REQUIREMENTS			
50 DEPARTMENT OF MOTOR VEHICLES			
COLLECTIONS PROGRAM			
State Operations:			
0044 Motor Vehicle Account, State Transportation Fund	2,136	2,791	2,844
0064 Motor Vehicle License Fee Account, Transportation Tax Fund	4,010	5,243	5,342
Totals, State Operations	\$6,146	\$8,034	\$8,186
PROGRAM REQUIREMENTS			
60 COURT COLLECTION PROGRAM			
State Operations:			
0242 Court Collection Account	\$10,547	\$12,788	\$15,206
Totals, State Operations	\$10,547	\$12,788	\$15,206
PROGRAM REQUIREMENTS			
70 CONTRACT WORK			
State Operations:			
0995 Reimbursements	\$7,776	\$13,924	\$14,034
Totals, State Operations	\$7,776	\$13,924	\$14,034
PROGRAM REQUIREMENTS			
95 LEASE REVENUE BOND PAYMENTS			
State Operations:			
0001 General Fund	\$3,055	\$3,210	\$2,824
0995 Reimbursements	41	-	289
Totals, State Operations	\$3,096	\$3,210	\$3,113

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		2006-07*	2007-08*	2008-09*
97	PROGRAM REQUIREMENTS			
	UNALLOCATED REDUCTION			
	State Operations:			
0001	General Fund	\$-	-\$2,742	\$-
	Totals, State Operations	\$-	-\$2,742	\$-
	TOTALS, EXPENDITURES			
	State Operations	718,375	694,439	649,484
	Totals, Expenditures	\$718,375	\$694,439	\$649,484

EXPENDITURES BY CATEGORY (Summary By Object)

1 State Operations	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	5,423.6	5,561.3	5,528.8	\$295,139	\$308,230	\$312,112
Total Adjustments	-	-	249.7	-	10,140	21,262
Estimated Salary Savings	-	-395.9	-430.6	-	-14,618	-21,007
Net Totals, Salaries and Wages	5,423.6	5,165.4	5,347.9	\$295,139	\$303,752	\$312,367
Staff Benefits	-	-	-	105,686	111,508	116,804
Totals, Personal Services	5,423.6	5,165.4	5,347.9	\$400,825	\$415,260	\$429,171
OPERATING EXPENSES AND EQUIPMENT				\$314,454	\$278,711	\$217,200
SPECIAL ITEMS OF EXPENSE						
Building Lease/Purchase				\$3,096	\$3,210	\$3,113
Totals, Special Items of Expense				\$3,096	\$3,210	\$3,113
Unallocated Reduction				\$-	-\$2,742	\$-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$718,375	\$694,439	\$649,484

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

1 STATE OPERATIONS	2006-07*	2007-08*	2008-09*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$514,618	\$513,992	\$551,009
Allocation for employee compensation	21,307	10,195	-
Adjustment per Section 3.60	2,688	-840	-
Adjustment per Section 4.04	-	-2,800	-
Adjustment per Section 4.75 Statewide Surcharge	-10	-	-
Adjustment per Section 15.25	-	-175	-
Transfer from Item 8640-001-0001 (Political Reform Act of 1974)	1,695	1,733	-
002 Budget Act appropriation	7,201	3,114	2,824
Adjustment per Section 4.30 (Lease-Revenue)	-54	96	-
Revenue and Tax Code Section 19378 (Transfer to Delinquent Tax Collection Fund)	261	404	404
Prior year balances available:			
Item 1730-001-0001, Budget Act of 2005	14,336	-	-
Item 1730-001-0001, Budget Act of 2006	-	9,561	-
Totals Available	\$562,042	\$535,280	\$554,237
Unexpended balance, estimated savings	-6,867	-	-
Balance available in subsequent years	-9,561	-	-

* Dollars in thousands, except in Salary Range.

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1 STATE OPERATIONS	2006-07*	2007-08*	2008-09*
TOTALS, EXPENDITURES	\$545,614	\$535,280	\$554,237
0044 Motor Vehicle Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,113	\$2,741	\$2,844
Allocation for employee compensation	60	53	-
Adjustment per Section 3.60	7	-3	-
Totals Available	\$2,180	\$2,791	\$2,844
Unexpended balance, estimated savings	-44	-	-
TOTALS, EXPENDITURES	\$2,136	\$2,791	\$2,844
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,979	\$5,149	\$5,342
Allocation for employee compensation	112	99	-
Adjustment per Section 3.60	15	-5	-
Totals Available	\$4,106	\$5,243	\$5,342
Unexpended balance, estimated savings	-96	-	-
TOTALS, EXPENDITURES	\$4,010	\$5,243	\$5,342
0122 Emergency Food Assistance Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
0167 Delinquent Tax Collection Fund			
APPROPRIATIONS			
Revenue Tax Code Section 19378	\$261	\$404	\$404
TOTALS, EXPENDITURES	\$261	\$404	\$404
Less funding provided by the General Fund	-261	-404	-404
NET TOTALS, EXPENDITURES	\$-	\$-	\$-
0200 Fish and Game Preservation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$13	\$13	\$13
Totals Available	\$13	\$13	\$13
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$11	\$13	\$13
0242 Court Collection Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$10,215	\$12,603	\$15,206
Allocation for employee compensation	318	196	-
Adjustment per Section 3.60	39	-11	-
Totals Available	\$10,572	\$12,788	\$15,206
Unexpended balance, estimated savings	-25	-	-
TOTALS, EXPENDITURES	\$10,547	\$12,788	\$15,206
0803 State Children's Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11
Totals Available	\$11	\$11	\$11
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$10	\$11	\$11
0823 California Alzheimer's Disease and Related Disorders Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11

* Dollars in thousands, except in Salary Range.

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	2006-07*	2007-08*	2008-09*
1 STATE OPERATIONS			
Totals Available	\$11	\$11	\$11
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$10	\$11	\$11
0886 California Seniors Special Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4	\$4	\$4
Totals Available	\$4	\$4	\$4
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$1	\$4	\$4
0945 California Breast Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
TOTALS, EXPENDITURES	\$7	\$7	\$7
0974 California Peace Officer Memorial Foundation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$5	\$5
Totals Available	\$5	\$5	\$5
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$3	\$5	\$5
0979 California Firefighters' Memorial Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
Totals Available	\$7	\$7	\$7
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$4	\$7	\$7
0983 California Fund for Senior Citizens			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
Totals Available	\$7	\$7	\$7
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$5	\$7	\$7
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$155,996	\$138,236	\$71,748
8022 California Military Family Relief Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$5	\$6	\$6
8025 California Prostate Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-5	-	-
TOTALS, EXPENDITURES	\$1	\$6	\$6
8035 California Sexual Violence Victim Services Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6

* Dollars in thousands, except in Salary Range.

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1 STATE OPERATIONS	2006-07*	2007-08*	2008-09*
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$4	\$6	\$6
8036 California Colorectal Cancer Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-4	-	-
TOTALS, EXPENDITURES	\$2	\$6	\$6
8037 Veterans' Quality of Life Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$3	\$6	\$6
8047 California Sea Otter Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$-	\$6
TOTALS, EXPENDITURES	\$-	\$-	\$6
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$718,375	\$694,439	\$649,484

FUND CONDITION STATEMENTS

	2006-07*	2007-08*	2008-09*
0167 Delinquent Tax Collection Fund ^s			
BEGINNING BALANCE	-	-	-
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
1730 Franchise Tax Board (State Operations)	\$261	\$404	\$404
Expenditure Adjustments:			
1730 Franchise Tax Board			
Less funding provided by the General Fund (State Operations)	-261	-404	-404
Total Expenditures and Expenditure Adjustments	-	-	-
FUND BALANCE	-	-	-
0242 Court Collection Account ^s			
BEGINNING BALANCE	\$5,691	\$5,786	\$4,093
Prior year adjustments	-47	-	-
Adjusted Beginning Balance	\$5,644	\$5,786	\$4,093
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
161000 Escheat of Unclaimed Checks & Warrants	4	6	6
161900 Other Revenue - Cost Recoveries	66,391	68,900	88,452
Total Revenues, Transfers, and Other Adjustments	\$66,395	\$68,906	\$88,458
Total Resources	\$72,039	\$74,692	\$92,551
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	9	11	10
1730 Franchise Tax Board (State Operations)	10,547	12,788	15,206
9901 Various Departments (Local Assistance)	55,697	57,800	74,202
Allocations to Counties			
Total Expenditures and Expenditure Adjustments	\$66,253	\$70,599	\$89,418

* Dollars in thousands, except in Salary Range.

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	2006-07*	2007-08*	2008-09*
FUND BALANCE	\$5,786	\$4,093	\$3,133
Reserve for economic uncertainties	5,786	4,093	3,133

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
Totals, Authorized Positions	5,423.6	5,561.3	5,528.8	\$295,139	\$308,230	\$312,112
Salary Adjustments	-	-	-	-	10,140	10,421
Reduction of Authorized Positions				Salary Range		
California Child Support Automation Sys Div (CCSAS):						
Data Processing Mgr III (-1.0 pos exp 3-1-09)	-	-	-0.3	7,118-8,239	-	-28
Senior Operations Specialist (-1.0 pos exp 3-1-09)	-	-	-0.3	5,309-6,451	-	-26
Staff Information Sys(s) Analyst (-5.0 pos exp 3-1-09)	-	-	-1.8	5,065-6,466	-	-48
Staff Program Systems Analyst (-1.0 pos exp 3-1-09)	-	-	-0.3	4,833-6,168	-	-25
Assoc Operation Specialist (-1.0 pos exp 3-1-09)	-	-	-0.3	4,400-5,348	-	-19
Temporary Help	-	-	-8.0	-	-	-237
CCSAS Baseline Adjustment	-	-	-	-	-	-1,445
Filing:						
Temporary Help	-	-	-8.0	-	-	-283
Totals, Reduction of Authorized Positions	-	-	-19.0	-	-	-2,111
Proposed New Positions:						
Executive/Administration Division:						
Sys(s) Software Spec II Tech (2.0 LT pos exp 6-30-10)	-	-	2.0	5,561-7,097	-	152
Assoc Info Systems Analyst (2.0 LT pos exp 6-30-10)	-	-	2.0	4,619-5,897	-	126
Associate Operations Spec	-	-	3.0	4,400-5,348	-	175
Associate Personnel Analyst (1.0 LT pos exp 6-30-10)	-	-	1.0	4,400-5,348	-	58
Programmer I (1.0 LT pos exp 6-30-10)	-	-	1.0	3,364-4,087	-	45
Personnel Specialist	-	-	1.0	2,993-3,640	-	40
Mailing Machines Operator I	-	-	0.5	2,468-2,998	-	16
Temporary Help (.2 LT pos exp 6-30-10)	-	-	0.7	-	-	17
Audit Division:						
Program Spec I	-	-	5.0	5,076-6,476	-	347
Administrator I	-	-	3.0	5,076-6,476	-	208
Associate Tax Auditor	-	-	15.0	4,619-5,897	-	946
Tax Auditor	-	-	10.0	3,841-4,903	-	525
Tax Program Tech I	-	-	1.0	2,638-3,209	-	35
Office Tech Gen	-	-	1.0	2,638-3,209	-	35
Finance and Executive Services Division:						
Associate Budget Analyst	-	-	1.0	4,400-5,348	-	58
Accounting Officer Specialist (1.0 LT pos exp 6-30-10)	-	-	3.0	3,841-4,670	-	153
Overtime	-	-	-	-	-	44
Accounts Receivable Management Division:						
Data Processing Mgr III (2.0 LT pos exp 6-30-10)	-	-	2.0	7,118-8,239	-	184

* Dollars in thousands, except in Salary Range.

1730 Franchise Tax Board - Continued

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
Data Processing Mgr II (1.0 LT pos exp 6-30-10)	-	-	1.0	5,849-7,464	-	80
Administrator II (1.0 LT pos exp 6-30-10)	-	-	3.0	5,573-7,113	-	228
Sr Programmer Analyst Spec (1.0 LT pos exp 6-30-10)	-	-	1.0	5,571-7,109	-	76
Administrator I (4.0 LT pos exp 6-30-10)	-	-	7.0	5,076-6,476	-	485
Staff Info Sys(s) Analyst Spec (8.0 LT pos exp 6-30-10)	-	-	8.0	5,065-6,466	-	553
Staff Prog Analyst Spec (1.0 LT pos exp 6-30-10)	-	-	1.0	5,065-6,466	-	69
Sr Compliance Rep (6.0 LT pos exp 6-30-10)	-	-	12.0	4,619-5,616	-	736
Compliance Representative (46.0 LT pos exp 6-30-10)	-	-	94.0	3,204-3,708	-	3,899
Tax Program Tech II	-	-	1.0	2,950-3,588	-	39
Tax Technician (2.0 LT pos exp 6-30-10)	-	-	19.0	2,817-3,426	-	711
Tax Program Technician I (4.0 LT pos exp 6-30-10)	-	-	4.0	2,638-3,209	-	140
Filing Division:						
Administrator III	-	-	1.0	6,779-7,847	-	88
Administrator I	-	-	1.0	5,076-6,476	-	69
Program Spec I	-	-	1.0	5,076-6,476	-	69
Associate Tax Auditor	-	-	2.0	4,619-5,897	-	126
Sr Compliance Representative	-	-	1.0	4,619-5,616	-	61
Associate Operations Spec	-	-	2.0	4,400-5,348	-	117
Tax Auditor	-	-	1.0	3,841-4,903	-	52
Compliance Representative	-	-	1.0	3,204-3,708	-	41
Tax Program Supervisor	-	-	1.0	3,101-3,771	-	41
Customer Service Specialist	-	-	1.0	3,050-3,708	-	41
Tax Program Tech II	-	-	17.0	2,950-3,588	-	667
Tax Technician (4.0 LT pos exp 6-30-10)	-	-	7.0	2,817-3,426	-	262
Tax Program Technician I (3.0 LT pos exp 6-30-10)	-	-	3.0	2,638-3,209	-	105
Key Data Operator	-	-	2.5	2,450-2,975	-	82
Tax Program Assistant (3.0 LT pos exp 6-30-10)	-	-	7.5	2,074-2,519	-	207
Temporary Help	-	-	7.0	-	-	193
Temporary Help (.5 LT pos exp 6-30-10)	-	-	0.5	-	-	14
Overtime	-	-	-	-	-	6
Technology Services Division:						
Sys Software Spec I Tech (4.0 LT pos exp 6-30-10)	-	-	4.0	5,063-6,465	-	277
Associate Info Sys(s) Analyst (1.0 LT pos exp 6-30-10)	-	-	2.0	4,619-5,897	-	126
Assistant Info Sys(s) Analyst	-	-	3.0	3,204-3,893	-	128
Totals, Proposed New Positions	-	-	268.7	\$-	\$-	\$12,952
Total Adjustments	-	-	249.7	\$-	\$10,140	\$21,262
TOTALS, SALARIES AND WAGES	5,423.6	5,561.3	5,778.5	\$295,139	\$318,370	\$333,374

* Dollars in thousands, except in Salary Range.